

The Gazette



of India

EXTRAORDINARY

PART II—Section 3—Sub-section (i)

PUBLISHED BY AUTHORITY

No. 193] NEW DELHI, THURSDAY, DECEMBER 17, 1964 AGRAHAYANA 26, 1886

Separate paging is given to this Part in order that it may be filed
as a separate compilation

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

ESTATE DUTY

New Delhi, the 16th December 1964

G.S.R. 1810.—In exercise of the powers conferred by sub-section (1) of section 85 of the Estate Duty Act, 1953 (34 of 1953), the Central Board of Direct Taxes hereby makes the following amendments in the Estate Duty Rules, 1953, the same having been previously published as required by the said sub-section, namely:—

1. These rules may be called the Estate Duty (Third Amendment) Rules, 1964.
2. In the Estate Duty Rules, 1953.—

(a) after rule 42, the following rule shall be inserted, namely:—

"43. *Disclosure of information respecting assessments.*

- (1) The application to the Controller under section 80 for information in respect of an assessment made under the Act, on or after the 1st day of April, 1964, shall be made in Form E.D.-14.
- (2) The information under section 80 shall be furnished by the Controller in Form E.D.-15.
- (3) Where it is not possible for the Controller to furnish the information asked for by the applicant under section 80 owing to the fact that the relevant assessment has not been completed, he shall inform the applicant in Form E.D.-16.
- (4) Where the Controller is satisfied that it is not in the public interest to furnish or cause to be furnished the information asked for, he shall intimate the fact to the applicant in Form E.D.-17";

(b) after Form E.D.-13, the following Forms shall be added, namely:—

"FORM E.D.-14

**APPLICATION FOR INFORMATION UNDER SECTION 80 OF THE ESTATE
DUTY ACT, 1953**

[See rule 43(1)]

To

The Controller of Estate Duty,

Sir,

I request you to furnish information relating to the assessment of the principal value of the estate of late _____
(here give name and last known address of the deceased)
on the following points:—

1. _____

2. _____

3. _____

4. _____

5. _____

etc.

2. The above information is required by me for the following reasons:—

1. _____

2. _____

etc.

Signature of the applicant _____

Name of the applicant _____
(in capital letters)

Full address _____

Dated _____ 196

NOTE:—A separate application has to be made in respect of each estate duty assessment.

FORM E.D.-15

FORM FOR FURNISHING INFORMATION UNDER SECTION 80 OF THE
ESTATE DUTY ACT, 1953

[See rule 43(2)]

Office of the

Date

No.

To

.....

.....

.....

With reference to your application dated under section 80 of the Estate Duty Act, 1953, requesting information relating to the assessment of the principal value of the estate of late, the said information/information respecting items No. of the said application is given below:—

Name of the deceased

His last known address

1.

2.

3.

4.

5.

etc.

2. I/ Controller of Estate Duty am/is satisfied that it is not in the public interest to furnish information respecting items No. of your application and the information relating thereto is accordingly refused.

Signature of the authority

furnishing the information.

(SEAL)

NOTE:—Delete inappropriate words.

FORM E.D.-16

FORM FOR INTIMATING NON-AVAILABILITY OF INFORMATION UNDER SECTION 80 OF THE ESTATE DUTY ACT, 1953.

[See rule 43(3)]

Office of the _____

No. _____

Date _____

To _____

With reference to your application dated _____ under section 80 of the Estate Duty Act, 1953, requesting information relating to the assessment of the principal value of the estate of late _____, I am to inform you that the said information is not yet available/no assessment has been made in the case of the estate.

(SEAL)

Signature _____

Note:—Delete inappropriate words.

FORM E.D.-17

REFUSAL TO SUPPLY INFORMATION UNDER SECTION 80 OF THE ESTATE DUTY ACT, 1953.

[See rule 43(4)]

Office of the _____

No. _____

Dated _____

To _____

With reference to your application dated _____ under section 80 of the Estate Duty Act, 1953, requesting information relating to the assessment of the principal value of the estate of late _____, I am to say that I am satisfied that it will not be in the public interest to furnish the information asked for and I therefore decline to furnish the same.

Signature _____

(SEAL)

Explanatory Note

[This note is not part of the notification but is intended to be merely clarificatory.]

Section 49(f) of the Finance Act, 1964, replaced the existing section 80 of the Estate Duty Act, 1953, by a new provision concerning disclosure of information respecting assessments. In order to give effect to the amended provisions of Section 80 of the Estate Duty Act, the new Rule 43 has been incorporated in the existing Estate Duty Rules, 1953.

[No. 55/F. No. 12/2/64-ED.]

S. A. L. NARAYANA ROW.

Member, Central Board of Direct Taxes.